REMARKS

The Examiner rejected claims 18-20 under 35 U.S.C. §112, second paragraph, alleging indefiniteness for insufficient antecedent basis for "in step (c)" in claim 18; "in step (3)" in claim 19; and "step (a)" in claim 20. In response, Applicants have amended claims 18-20 for clarification.

The Examiner rejected claim 18 under 35 U.S.C. §102(e) as being anticipated by Wang (USP 6,303,960).

Applicants respectfully traverse the §102 rejection, for the following reasons.

35 U.S.C.§102(e)

Applicants respectfully contend that Wang does not anticipate claim 1, because Wang does not teach each and every feature of claim 17. For example, Wang does not teach: "providing a semiconductor wafer having a buried insulator layer" and "forming a fin on said buried insulator layer of said semiconductor wafer". Based on the preceding arguments, Applicants respectfully maintain that Wang does not anticipate claim 17, and that claim 17 is in condition for allowance. Since claims 18-25 depend from claim 17, Applicants contend that claims 18-25 are likewise in condition for allowance.

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CONCLUSION

Based on the preceding arguments, Applicants respectfully believe that pending claims 17-25 and the entire application meet the acceptance criteria for allowance and therefore request favorable action. If the Examiner believes that anything further would be helpful to place the application in better condition for allowance, Applicants invite the Examiner to contact Applicants' representative at the telephone number listed below.

Respectfully submitted,

For:

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Date: November 18, 2004

By:

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